

**DISTRIBUTION OF 1040 ADJUSTMENTS TO INCOME, 2007
CLASSIFIED BY ADJUSTED GROSS INCOME CLASS**

| AGICLASS | RETURNS | TOTAL INCOME | STUDENT LOAN INTEREST | MOVING EXPENSES | IRA | SELF EMPLOYED HEALTH | KEOUGH | SAVING WITHDRAWAL PENALTY |
|-------------------------|---------|-----------------|-----------------------|-----------------|-------------|----------------------|-----------|---------------------------|
| UNDER \$1 | 36,743 | \$-939,262,188 | \$521,383 | \$504,081 | \$426,772 | \$3,749,106 | \$196,542 | \$87,484 |
| \$ 1 - 5000 | 103,099 | \$276,188,626 | \$510,832 | \$402,085 | \$236,877 | \$1,777,178 | \$90,313 | \$70,411 |
| \$ 5001 - 10000 | 98,155 | \$750,554,014 | \$945,282 | \$600,739 | \$531,054 | \$2,655,784 | \$117,380 | \$97,322 |
| \$ 10001 - 15000 | 87,389 | \$1,111,999,322 | \$1,490,972 | \$921,288 | \$936,174 | \$3,603,479 | \$107,582 | \$114,082 |
| \$ 15001 - 20000 | 87,035 | \$1,544,033,604 | \$2,322,286 | \$1,238,861 | \$1,563,750 | \$4,169,515 | \$300,750 | \$111,557 |
| \$ 20001 - 25000 | 80,545 | \$1,832,182,559 | \$2,675,953 | \$1,410,371 | \$2,054,545 | \$4,682,808 | \$265,156 | \$117,219 |
| \$ 25001 - 30000 | 71,769 | \$1,993,245,411 | \$3,083,951 | \$1,563,460 | \$2,565,568 | \$4,414,853 | \$426,852 | \$125,983 |
| \$ 30001 - 35000 | 63,345 | \$2,078,938,969 | \$3,354,235 | \$1,539,753 | \$3,267,529 | \$4,944,235 | \$412,032 | \$103,443 |
| \$ 35001 - 40000 | 54,904 | \$2,079,072,731 | \$3,341,319 | \$1,496,648 | \$3,413,918 | \$4,709,002 | \$346,524 | \$100,666 |
| \$ 40001 - 45000 | 49,774 | \$2,138,747,918 | \$3,514,616 | \$1,691,816 | \$4,104,952 | \$4,783,630 | \$591,995 | \$126,175 |

| AGICLASS | ALIMONY PAID | SELF EMPLOYED & OTHER ADJUSTMENTS | TOTAL ADJUSTMENTS | RESERVIST BUSINESS EXPENSE | HEALTH SAVING ACCOUNT | EDUCATOR EXPENSE | ADJUSTED GROSS INCOME |
|-------------------------|--------------|-----------------------------------|-------------------|----------------------------|-----------------------|------------------|-----------------------|
| UNDER \$1 | \$1,786,006 | \$5,599,474 | \$12,870,848 | \$194,227 | \$88,025 | \$13,174 | \$-952,134,179 |
| \$ 1 - 5000 | \$577,316 | \$9,229,864 | \$12,894,923 | \$133,546 | \$26,224 | \$17,338 | \$263,293,620 |
| \$ 5001 - 10000 | \$819,849 | \$15,852,809 | \$21,620,219 | \$154,603 | \$44,983 | \$32,389 | \$728,933,666 |
| \$ 10001 - 15000 | \$958,055 | \$11,717,291 | \$19,851,056 | \$90,286 | \$80,064 | \$57,978 | \$1,092,148,134 |
| \$ 15001 - 20000 | \$1,123,347 | \$12,195,218 | \$23,026,746 | \$178,138 | \$123,918 | \$83,357 | \$1,521,006,752 |
| \$ 20001 - 25000 | \$1,129,809 | \$10,428,520 | \$22,766,381 | \$112,775 | \$170,851 | \$85,777 | \$1,809,416,058 |
| \$ 25001 - 30000 | \$1,188,066 | \$9,558,487 | \$22,933,890 | \$102,325 | \$297,734 | \$132,569 | \$1,970,311,399 |
| \$ 30001 - 35000 | \$1,460,169 | \$9,180,872 | \$24,263,674 | \$80,913 | \$368,360 | \$229,068 | \$2,054,675,187 |
| \$ 35001 - 40000 | \$1,384,373 | \$7,707,295 | \$22,503,558 | \$146,595 | \$395,897 | \$236,744 | \$2,056,569,067 |
| \$ 40001 - 45000 | \$1,939,662 | \$8,402,528 | \$25,159,065 | \$179,201 | \$451,543 | \$258,272 | \$2,113,588,749 |

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|--------------------------|----------------|-------------------------|-----------------------------|---------------------|---------------------|----------------------------|---------------------|---------------------------------|
| \$ 45001 - 50000 | 45,565 | \$2,188,495,095 | \$3,552,936 | \$1,538,290 | \$4,150,611 | \$4,832,025 | \$591,806 | \$108,564 |
| \$ 50001 - 75000 | 174,773 | \$10,875,699,219 | \$14,529,147 | \$6,088,419 | \$19,882,099 | \$21,609,298 | \$3,656,240 | \$523,976 |
| \$ 75001 - 100000 | 101,533 | \$8,842,342,550 | \$9,262,827 | \$4,055,524 | \$15,522,327 | \$17,687,140 | \$4,953,550 | \$330,786 |
| \$100001 - 250000 | 106,091 | \$14,916,035,115 | \$4,633,163 | \$6,793,628 | \$26,099,300 | \$43,215,303 | \$30,978,199 | \$553,552 |
| \$250000 -1000000 | 17,306 | \$7,431,620,141 | . | \$1,452,941 | \$5,704,954 | \$22,736,953 | \$35,273,026 | \$187,035 |
| OVER \$1000000 | 2,472 | \$7,388,891,068 | . | \$139,022 | \$856,915 | \$4,231,284 | \$5,830,618 | \$91,811 |
| | 1180498 | \$64,508,784,154 | \$53,738,902 | \$31,436,926 | \$91,317,345 | \$153,801,593 | \$84,138,565 | \$2,850,066 |

| AGICLASS | ALIMONY PAID | SELF EMPLOYED & OTHER ADJUSTMENTS | TOTAL ADJUSTMENTS | RESERVIST BUSINESS EXPENSE | HEALTH SAVING ACCOUNT | EDUCATOR EXPENSE | ADJUSTED GROSS INCOME |
|--------------------------|---------------------|---|----------------------|----------------------------------|-----------------------------|---------------------|-----------------------------|
| \$ 45001 - 50000 | \$2,246,410 | \$8,542,033 | \$25,569,025 | \$110,767 | \$481,014 | \$296,982 | \$2,162,925,965 |
| \$ 50001 - 75000 | \$12,027,187 | \$36,925,700 | \$115,261,569 | \$614,205 | \$2,083,514 | \$1,452,680 | \$10,760,437,207 |
| \$ 75001 - 100000 | \$8,879,505 | \$29,048,823 | \$89,762,363 | \$383,517 | \$1,789,271 | \$1,167,567 | \$8,752,579,966 |
| \$100001 - 250000 | \$22,404,976 | \$71,324,901 | \$206,031,034 | \$384,508 | \$3,534,927 | \$1,463,688 | \$14,710,003,881 |
| \$250000 -1000000 | \$15,947,409 | \$37,192,242 | \$118,513,260 | \$69,880 | \$1,517,132 | \$60,283 | \$7,313,106,867 |
| OVER \$1000000 | \$4,310,319 | \$39,352,506 | \$54,812,475 | \$1,210 | \$187,524 | \$3,945 | \$6,934,078,595 |
| | \$78,182,458 | \$322,258,563 | \$817,840,086 | \$2,936,696 | \$11,640,981 | \$5,591,811 | \$63,290,940,934 |

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AVERAGE VALUES

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|-------------------------|---------|--------------|-----------------------|-----------------|---------|----------------------|----------|---------------------------|--------------|
| ALL | 1180498 | \$55,840 | \$640 | \$2,480 | \$3,831 | \$5,378 | \$17,643 | \$244 | \$12,172 |
| UNDER \$1 | 36,743 | \$-81,427 | \$841 | \$4,033 | \$3,845 | \$4,940 | \$7,279 | \$564 | \$13,845 |
| \$ 1 - 5000 | 103,099 | \$2,680 | \$520 | \$2,611 | \$2,007 | \$3,267 | \$4,301 | \$151 | \$9,464 |
| \$ 5001 - 10000 | 98,155 | \$7,647 | \$480 | \$1,889 | \$2,309 | \$3,196 | \$3,668 | \$180 | \$8,198 |
| \$ 10001 - 15000 | 87,389 | \$12,725 | \$509 | \$1,605 | \$2,177 | \$3,416 | \$2,759 | \$194 | \$7,150 |
| \$ 15001 - 20000 | 87,035 | \$17,740 | \$528 | \$1,513 | \$2,237 | \$3,585 | \$6,683 | \$187 | \$7,439 |
| \$ 20001 - 25000 | 80,545 | \$22,747 | \$536 | \$1,567 | \$2,283 | \$3,861 | \$4,910 | \$206 | \$6,646 |
| \$ 25001 - 30000 | 71,769 | \$27,773 | \$590 | \$1,718 | \$2,493 | \$3,846 | \$6,467 | \$210 | \$6,750 |
| \$ 30001 - 35000 | 63,345 | \$32,819 | \$597 | \$1,805 | \$2,869 | \$3,997 | \$4,905 | \$174 | \$6,376 |

| AGICLASS | SELF EMPLOYED & OTHER ADJUSTMENTS | TOTAL ADJUSTMENTS | RESERVIST BUSINESS EXPENSE | HEALTH SAVING ACCOUNT | EDUCATOR EXPENSE | ADJUSTED GROSS INCOME |
|-------------------------|-----------------------------------|-------------------|----------------------------|-----------------------|------------------|-----------------------|
| ALL | \$1,680 | \$2,788 | \$2,734 | \$2,132 | \$244 | \$54,836 |
| UNDER \$1 | \$2,040 | \$3,480 | \$9,711 | \$2,840 | \$235 | \$-91,218 |
| \$ 1 - 5000 | \$1,079 | \$1,321 | \$4,452 | \$1,873 | \$219 | \$2,554 |
| \$ 5001 - 10000 | \$1,263 | \$1,481 | \$3,865 | \$1,607 | \$204 | \$7,426 |
| \$ 10001 - 15000 | \$1,053 | \$1,373 | \$2,655 | \$1,456 | \$217 | \$12,498 |
| \$ 15001 - 20000 | \$1,186 | \$1,507 | \$3,959 | \$1,252 | \$217 | \$17,476 |
| \$ 20001 - 25000 | \$1,191 | \$1,566 | \$2,563 | \$1,055 | \$218 | \$22,465 |
| \$ 25001 - 30000 | \$1,167 | \$1,600 | \$2,842 | \$1,196 | \$230 | \$27,454 |
| \$ 30001 - 35000 | \$1,111 | \$1,661 | \$1,927 | \$1,491 | \$226 | \$32,436 |

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|--------------------------|---------|--------------|-----------------------|-----------------|---------|----------------------|----------|---------------------------|--------------|
| \$ 35001 - 40000 | 54,904 | \$37,867 | \$605 | \$1,850 | \$2,946 | \$4,250 | \$6,538 | \$188 | \$5,721 |
| \$ 40001 - 45000 | 49,774 | \$42,969 | \$622 | \$2,163 | \$3,248 | \$4,454 | \$6,578 | \$223 | \$6,466 |
| \$ 45001 - 50000 | 45,565 | \$48,030 | \$657 | \$2,201 | \$3,334 | \$4,541 | \$6,576 | \$201 | \$6,746 |
| \$ 50001 - 75000 | 174,773 | \$62,228 | \$666 | \$2,460 | \$3,573 | \$4,911 | \$8,018 | \$223 | \$8,105 |
| \$ 75001 - 100000 | 101,533 | \$87,088 | \$788 | \$2,971 | \$3,819 | \$5,474 | \$9,770 | \$215 | \$8,969 |
| \$100001 - 250000 | 106,091 | \$140,597 | \$658 | \$4,049 | \$5,210 | \$6,629 | \$16,134 | \$317 | \$15,441 |
| \$250000 -1000000 | 17,306 | \$429,424 | . | \$7,413 | \$7,467 | \$8,202 | \$30,833 | \$763 | \$39,670 |
| OVER \$1000000 | 2,472 | \$2,989,034 | . | \$8,178 | \$7,862 | \$8,779 | \$41,352 | \$2,186 | \$60,709 |

| AGICLASS | SELF EMPLOYED & OTHER ADJUSTMENTS | TOTAL ADJUSTMENTS | RESERVIST BUSINESS EXPENSE | HEALTH SAVING ACCOUNT | EDUCATOR EXPENSE | ADJUSTED GROSS INCOME |
|--------------------------|-----------------------------------|-------------------|----------------------------|-----------------------|------------------|-----------------------|
| \$ 35001 - 40000 | \$1,017 | \$1,632 | \$2,992 | \$1,511 | \$225 | \$37,458 |
| \$ 40001 - 45000 | \$1,083 | \$1,790 | \$3,200 | \$1,546 | \$230 | \$42,464 |
| \$ 45001 - 50000 | \$1,098 | \$1,854 | \$2,308 | \$1,603 | \$236 | \$47,469 |
| \$ 50001 - 75000 | \$1,096 | \$1,976 | \$2,497 | \$1,728 | \$239 | \$61,568 |
| \$ 75001 - 100000 | \$1,293 | \$2,465 | \$2,073 | \$2,033 | \$254 | \$86,204 |
| \$100001 - 250000 | \$2,085 | \$4,496 | \$2,136 | \$2,860 | \$260 | \$138,655 |
| \$250000 -1000000 | \$5,567 | \$14,110 | \$3,882 | \$4,274 | \$243 | \$422,576 |
| OVER \$1000000 | \$31,133 | \$36,886 | \$1,210 | \$4,262 | \$303 | \$2,805,048 |